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*14th April, 1953*

# HYDERABAD LEGISLATIVE ASSEMBLY DEBATES

## Official Report

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*Price Eight Annas*



# THE HYDERABAD LEGISLATIVE ASSEMBLY

TUESDAY 14TH APRIL 1953

*The House met at Three of the Clock*

*[Mr Speaker in the Chair]*

## L A Bill No XIII of 1953 the Hyderabad Sales Tax (Amendment) Bill 1953

*Mr Speaker* Let us take up the first item of the Agenda  
First Reading of L A Bill No XIII of 1953

*Minister for Finance and Statistics (Dr G S Melkote)*  
Sir I beg to move

That L A Bill No XIII of 1953 the Hyderabad  
General Sales Tax (Amendment) Bill 1953 be read a first  
time

*Mr Speaker* Motion moved

That L A Bill No XIII of 1953 the Hyderabad  
General Sales Tax (Amendment) Bill 1953 be read a first  
time

\* *Dr G S Melkote* Mr Speaker Sir During the Budget  
Session and even during the course of the last year either at  
the Assembly itself or during the course of individual re-  
presentations Members had approached the Government to  
further amend the Sales Tax Act. It was generally felt by  
the hon members that the Sales Tax Act as is in vogue  
in the State does not give the same amount of relief that is  
obtained in other States. They were saying that the Central  
Essential Commodities Act itself has not been accepted by  
this State in its entirety certain items from the exempted list  
have been removed and we have been taxing them also.  
Hon Members will recall that last time while speaking on the  
amendments to General Sales Tax Act, I gave the history of  
the Sales Tax in this State. In Madras Bombay and other  
places this Act was brought in as a general revenue raising  
measure somewhere about 1938. In our State the proposal  
to levy sales tax was deferred till 1946 by the previous Go-  
vernment. I think probably they must have had in their

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\*Confirmation not received

view the difficulties that people would have to encounter both by the customs duty which was prevalent then—as well as the sales tax. After the Police Action the Government felt that they should also fall in line with the neighbouring sister States. So what I mean to say is though the sales tax was in vogue in the State from 1946 it was only a sales tax on luxuries. In 1950 this was amended and a General Sales Tax Act was brought into force but even then the tax was only one dub in a rupee. Then again the Government felt that burden of tax on the people would be too much because the customs duty—both imports and exports had undergone a slight variation from 5% on either side to 4% and some of the essential commodities had also been completely exempted then. Even then the sales tax would be heavy on the people and hence they imposed only one dub a sales tax. In 1952 when this Government came into power it felt that in keeping with the desire of the people the tax structure should conform to the conditions prevalent in the adjoining States and as a first step it abolished the remaining 4% of the custom duty thereby losing a revenue of Rs. 242½ crores. Till 1952 the sales tax was bringing to the coffers of the Government an income of about Rs. 80 to 90 lakhs and we wanted to raise this income upto Rs. 8 crores. So we raised the sales tax from one dub to two dubs in a rupee and thereby expected an income of roughly about Rs. 2½ crores altogether. I should say that our expectations ought to have been fulfilled completely but for the fact of slump in the market as hon members are aware this amendment to the Act was brought into force in the month of July or August last year and till then we were having the sales tax at one dub per rupee. During the discussion on Budget I intimated the House that the Government had by that time collected about Rs. 145,00,000 by way of sales tax. I am now glad to say that my officers have exerted their utmost and have been able to collect so far about Rs. 1,96,10,000. There are still about 2,000 to 4,000 cases pending. Some of them are border line cases and we may not be able to expect very much out of them. But I may assure the House that we would be more or less reaching the target though a little less than what we had anticipated. That is the present position. While increasing the tax from one dub to two dubs I stated that when demonetisation of O.S. Currency takes place from 1st April 1958 and it has already taken place and since O.S. pice could not be collected because coins less than one dub are

not prevalent in the State I would bring down the tax to three pias IG The amendment that is placed before the House to dry fulfil that promise on the part of the Government both to the House and to the people But that is not all

The exemption list that was placed before the House was criticised during last time In the Central Act there are about 14 items or so on the exemption list We had accepted about 7 or 8 items in toto In three or four items we had given partial relief and on a few items we had imposed the multiple point tax Whenever a certain item was removed from the exemption list and brought into the purview of General Sales Tax Act people start criticising us If they go through the list in our Act and compare it with the neighbouring States or other States in India or with the exempted list of the Central Govt they would notice that Hyderabad had exempted nearly 22 different kinds of articles which were not exempted anywhere else In other States either they have partially accepted the Central Essential Commodities exemption list or modified it to some extent Here we might have modified it to some extent but we have increased the items in the exemption list in conformity with the needs of people and we have tried to give relief to the people But the pity is whenever relief is given people never remember it It is only the other side of the picture that is brought before the House constantly The points that were placed before the House by the hon. Members as the grievances of the people were one that our exemption list was not in conformity with the Central Act secondly that the turnover limit of Rs 7 500 was too low The turnover limit at Bombay is Rs 80 000 and in Madras it is somewhere about Rs 12 000 or Rs 15 000 I don't exactly remember but I am sure it is much higher than what we are having here This sum of Rs 7 500 comes to IG Rs 8 500 roughly When our turnover limit was criticised I placed before the House the fact that the needs of our State as well as the items on which tax could be collected was certainly much different from that of other States During the last Finance Ministers' Conference, many Ministers from the States made representations to the effect that the licences for export or import should not be issued to the merchants at Bombay only but should be spread over to all the States in India because it is the merchants at Bombay that are gaining at the cost of other States If this is done,

there would be direct import to the States and thereby our people would be benefited. I do not know when this suggestion will be accepted. In Bombay what is happening is that all the trade that is transacted there does not pertain to the City of Bombay alone; it pertains to the whole of India. In that manner the Bombay City is benefited by the whole of India. If this is distributed Bombay Govt. will have to think twice and bring down its turn over limit. In such an event possibly we may be able to raise the turn over limit to somewhere about Bombay level. When such a thing will take place I am not in a position to say when, but certainly I would press this point. I am just placing all these facts to keep the house informed all our difficulties.

When members criticise various items, they refer to the advantageous position that prevails in other States with regard to those items. If it is cotton they refer to Bombay, if it is salt they refer to Mysore, if it is cloth they refer to some other place, and if it is hides and skins they quote Assam. In that way the concession that each State gives to a particular article is sought to be brought in here at one and the same time. Nobody can accept such arguments. If we manufacture or get lot of cotton here and then export it, cotton will be one of the essential commodities. I can understand if they argue that removal of this tax would be beneficial to our peasants. We have got a surcharge on oilseeds and other goods. The reason why we were compelled to resort to this surcharge itself is a history. If the price structure of our State is compared with that of the neighbouring States we find that the peasant there gets about Rs. 180 per ton whereas our peasant gets about Rs. 120 to Rs. 140. That is to say our merchants are being benefited enormously at the cost of the farmers. The State having realised this fact wanted the demonetisation to come up quickly so that all the prices would be in I.G. and would conform to the price structure either of Madras, Bombay, C.P. or other States. We thought that our peasants would be benefited thereby. But at present that is not the case. If such a day comes, I shall be very much pleased. And this surcharge may possibly be removed even earlier than what some hon. members imagine. If all this money goes to the farmer I will certainly be pleased. Out of the enormous profits the merchants are making I tried to take some for the benefit of the State. That is why this surcharge is there. Regarding the sales tax,

whereas it is the merchant who is affected it is said that the burden falls on the primary producer. In this connection I would like to say that I have examined the price structure of the different commodities when the tax was at one rupee and when it was raised to two rupees. I found that the price structure has not varied. That means through out the year whatever extra money I have been able to collect has come from the merchant classes and not from the primary producers. This is a pertinent point to be borne in mind.

The State is permitted to continue the customs duty till 1954. What would happen after that period it is very difficult for me to say. In the meanwhile with the demonetisation if the price level of the commodities goes up and if we feel that the sales tax is an imposition on the farmer and not on the merchants then I would consider the question afresh and do something but not till then I felt I should respect the sentiments expressed in the House sometime back and try to give a little relief to the merchants. That is the reason why the turnover limit was changed from O S Rs 7 500 to I G Rs 7 500 which roughly amounts to O S Rs 8 500. I am sure hon Members will agree with me that this makes a very big difference. The total number of merchants in Hyderabad as I said would roughly work out to about 2 lakhs out of whom the number of people from whom we would collect tax would be about 30 000. That means about 1 60 000 or 1 70 000 would be merchants whose turnover level would be less than Rs 7 500. If this limit is raised to O S Rs 8 500 the number of merchants from whom we would be able to collect tax would come down to about 25 000 i.e. more than 7/8ths of the merchants would be exempted from any kind of sales tax. It is only the remaining 1/8th that would have to pay the sales tax. If on the other hand the turnover level is raised to Rs 90 000 or even Rs 15 000 nearly half or  $\frac{1}{2}$  ths of the number from whom we are now collecting the sales tax had to be exempted and the amount that we would be able to collect from such people may work out to only 20 or 30 lakhs of rupees. So every year after Rs 7 500 I G is very important for me. I have fixed this level after carefully looking into the needs of the State. When we have lost nearly Rs 250 lakhs due to the abolition of the import customs duty I had to find out alternative sources of income. In spite of some difficulties we have raised the turnover to a higher level with a view to giving some

relief to the merchants. I would certainly try to give more relief at the earliest moment when our State's income goes up by various methods viz. by the implementation of five year plan and the advantages that would accrue by virtue of being a welfare State etc. When the standard of living goes higher and the State is able to get through some other measures more income I would certainly be the first to raise the tax over level.

With regard to the list of exempted goods as I said I have included this time in this list some of the items on which tax was imposed last time but at the same time there are certain items like medicine which is not in the list of exempted goods either in the Central Act or in any other particular State. Last year at the time of bringing in amendments to the Sales Tax Act I felt medicines were a necessity and were therefore included in the list of exempted goods. But people took advantage of it and the so called tonics which were nothing more than alcohol given a coloured tinge—were also not subjected to sales tax. Things became difficult and it was difficult to distinguish between these tonics and real medicines. Through this Amending Bill however we have tried as much as possible to exempt those medicines which are absolutely necessary which are life saving in nature which have got to be purchased in larger quantities and on which the imposition of sales tax would be a burden to the poorer section of the people.

The opposition at one time felt that we should keep multiple point tax today they say they are not wedded to any particular principle. But as a responsible person I have got to be wedded to a principle which in my opinion, is good to the people. I feel that the multiple point tax is the only method by which we can collect the tax in an equitable manner but in the actual working of it I had experienced various difficulties. There are certain items on which I could collect at only one or two points. There were certain other items on which even though the tax was collected at three points, it was contended that the turn over of some of the merchants dealing in them was small and I was trying to assess the tax in respect of such merchants on the basis of their accounts. These merchants felt that they were being harassed though in actual fact they were not. Still much ado was made and was put forth as a grievance.



I therefore looked into the whole structure and tried to examine the situation. For instance there are books. All notified books by the Education Department, slate pencils, exercise books and slates were exempted from sales tax but there was multiple point tax on other books. The public have been grumbling at this and they said that we were taking on knowledge. That is a psychological feeling and I will not be able to argue with the public. I thought that at least to satisfy sentiments I should remove this tax to the extent possible. I therefore made it a single point tax.

With regard to fruits there are two varieties—dry fruits and fresh fruits. Dry fruits like Badam, Pist etc. costing anything between Rs 5 to Rs 10 per seer are imported to the tune of nearly Rs 1 crore. These fruits are mostly used by the richer classes. There are other types of fruits like Mangoes which though costly are produced by the grower, they are fresh fruits and deteriorate quickly and the merchants as well as the consuming public are hit. Again there are fruits like Sathaphal and Plantains which are cheap and are consumed by the poorer section. These are fresh fruits. In order to give relief to the consumers as well as to the merchants dealing in these fruits we have brought down the tax on these items to single point which was imposed at multiple point so far. Last year the House has empowered the Government to collect sales tax in a particular manner. Looking into the various items in the schedules of the Act and feeling that a certain amount of relief could be given Government have issued a notification in regard to the reliefs they wanted to give by imposing the tax only at two points on certain items and at a single point on certain others. I may add here that it is only when the Government desire to increase the tax that they have to come before the House and take the consent of the House but when they want to give some relief they can do so by means of a notification.

I shall now come to the question of licence fees. There are people whose turnover is Rs 5 000 or less and who pay a fee of Rs 6. People with a turnover of a lakh and more also pay a fee of Rs 6 as things stand. I felt this was not quite correct. I therefore raised this licensing fees and I have kept one level from Rs 5 000 to Rs 15 000, another level from Rs 15 000 to Rs 30 000, a different level from Rs 30 000 to 50 000, another level from Rs 50,000 to Rs 1 lakh and so on. The

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*L. A. Bill No VIII of 1958 the  
Hyderabad Sales Tax (Amend-  
ment) Bill 1953*

more the turnover the more the income to the merchant and the more he has to pay to the State. This kind of equitable distribution and greater income thereby to the State would I am sure be welcomed by this House.

There is another point regarding the turnover of Rs 7 500 itself. The merchants represented that they were illiterate and could not keep accounts and said that it was difficult for them to keep an accountant to maintain their accounts when their actual sale was about Rs 20 per day and their profit varies from Rs 2 to Rs 2 80 per day. To obviate this difficulty of the merchants we said that we would compound the tax. We told them to keep a purchase account. If even if it is not possible for them to keep the sales account and we would assess on their purchases. In Bombay a small percentage is added to these purchases and the tax is assessed on that. If the merchants feel that the assessment is wrong, it is up to them to show the accounts and satisfy the Department. Otherwise they can pay the amount assessed. Invariably when it is compounded it will be an average. If the turnover on the basis of purchases in one month comes to Rs 10 000 in another month it may be Rs 12 000 and the third it may be Rs 15 000 the average is taken and assessment is made though it is very difficult to assess it accurately. This gives relief to the merchant to some extent inasmuch as he need not engage an accountant to write his accounts.

Some of the merchants represented that their accounting year starts from varying dates—for some it is March for others it is Diwali and so on—according to their respective new years. We did not want to stand in their way provided the merchant informs the authority concerned in advance of his intention to change the assessment year. We have given the merchants full freedom in this respect. If the merchant wants to change the assessment year he has to give notice and inform the authorities. That is another relief. These are the various measures of relief which we have given to the Merchant class.

The most important measure of relief which I desire to bring to the notice of the House is in respect of the peasants. So far the peasants who used to take the commodities grown by them to the market and whose sales turnover was more

than Rs 7500 were being taxed. We had to go to the villages ask the peasants for their accounts and tax them. The village was naturally upset. In order to obviate this difficulty and with a view to giving some relief to the agricultural community we felt that primary produce, be he the owner of the land or the tiller of the soil should be exempted from the tax on the quantum of the produce he grows on his land. The person who purchases the produce or commodities should keep the account. For instance there are 10 primary growers whose annual yield is Rs 500 or so. I would have to go and find out with regard to each individual about his sales turnover etc. But now when a merchant purchases from 10 or 15 such primary growers I can go to him and find out exactly his turnover and tell that he would be taxed at the purchase point. In this way the agriculturalist is entirely exempted from the payment of sales tax and relieved from the burden of keeping accounts. This is the main feature.

We have in these ways tried to give relief to the different classes—by changing over from 2 dubs OS to 8 pias IG by exempting some articles by imposing the tax only at one point on some articles instead of at three points etc. For instance on liquors instead of imposing a multiple point tax at 3 pias we have made it 9 pias at one point only.

I would also like to bring to the notice of the House one or two main items. We have removed the multiple point tax on coarse and medium cloth. Now the tax will be imposed only at two points. Only the manufacturer and the wholesaler have to pay the tax and the dealers down below that level need not pay any tax. With regard to books we have made it only at one point on books other than those notified by the Education Department. On fresh fruits the tax imposed only at one point. Khadi of all types stitched or unstitched is exempted. Hand woven cloth but of mill yarn has been exempted— even towels and other things—up to a cost of Rs 4. By adopting these various measures the income will come down by nearly Rs 60 lakhs. We had to make good this deficit and some of the items such as chilies and turaimund had to be removed from the list of exempted goods. Last time I distinctly remember the Members of the Opposition saying that we are taxing the poor man's food. I therefore exempted these items then, I did not want to

tax them. But this year with the experience that I have gained I come to the House to say that I have fixed these items at only one point. It is only Bimhay where tams and is exempted—I do not know about chillies—but all other States are imposing tax both on tams and chillies. I would like to make it clear that the amount of tams and chillies that we grow is 3 times more than our requirements and double the quantity that we are consuming is being exported to other States where it is taxed. I thought if we impose a tax on these items we would be able to collect tax from those merchants who import it into the other States with which we would be able to help our own State.

I wanted to bring in further amendments but I shall be able to do so next year. I have studied the aspect of sales tax as much as I could and I wanted to be thorough. But I could not gather the facts and figures abundantly. I would try to study the tax structure of China, Russia and some capitalist countries also and try to benefit by it. Next year if I should be fortunate enough to present the Budget I shall try to make it as idealistic as possible. In the meanwhile three days back I had brought in these amendments. I have got a book with me on the subject of Sales tax which is well worth reading. I am sure the hon. the Speaker would like to keep a few copies of the same in the Library of the Assembly for the benefit of the Members. Its name is

Current Sales tax Acts in the States of India, and contains the Sales tax Acts of other States in India and various other matters on the subject. I am not satisfied even with this and have asked my Department to collect statistics state wise and find out the turnover limits the exempted goods etc so that I would be in a position to place before the hon. Members a correct picture and make the Sales tax Act as idealistic as possible keeping in view the amount that is needed for our State and other things.

Lastly I would like to inform the hon. Members that I am introducing today an important amendment. Many of the Members might have known from a perusal of the news papers yesterday or day before yesterday that the Chief Minister of Madras had introduced a bill to amend the Sales tax on tobacco raising it from 1½% to 80%. So far tobacco was not taxed in Madras and lot of smuggling into our State was taking place and we are not getting any benefit. Today



مکرم ہے کہ برقی عوامی سروسز میں نوٹیکس سے لوگوں کی ایک سسٹم کال (Call) کر کے اس میں سے سروسز کا ٹیکس اٹھانے کے ساتھ ساتھ ہمیں کرنے کے بارے میں بدل ساس میں سے ٹیکس مانگے جھاد رکھا تھا وہ مانگی کی بھی کہ خصوصاً ٹورس ٹلاہ (Coarse cloth) کو دوڑے طرز پر سس سے اگر س (Exempt) کرنا ہے کہ کہہ کہ بدل ٹلاس (Middle class) لوگوں کے اچھا فی رے میں مانگے ہیں کہ اس میں بھی آنا ہوئے میں اسد کرنا ہوں یا کریں کہ کو دوڑے طرز پر سس جس سے سس کا جاگا ہاں کورس و سڈم کلاہ کے سس کو دوڑے سٹا گئے ہر ل (Half a cake is better than nothing) میں سروسز اس کے کہ کو دوڑے طرز پر اگر سٹ کا ہے

ایک وکس (Notification) کے ذریعہ میں کو اگر سٹ کا گا ہے اس سے بلے ہمارے امور میں کو گوسٹ کا گا ہاں اٹھانے ساتھ ساتھ میں کو بھی اگر سٹ کا ہے امر لی ساس میں سروسز کو کہ ڈاکٹر میں میں سے سٹیکل پواسٹ آب و (Medical point of view) سے اس حال سے کہ طالب پراسوالی ساس میں بلے عالما ہوں گے اس کو اگر سٹ کا ہوگا

نمرد (Tamarind) اور چار (Chilies) میں سس لگا ہاں چارہ ہے لکن یہ ہاں کے عوام کے اچھا کی حروں میں خصوصاً راس ہادر ناد میں نمرد را اچھا ہوئے اور لگا ہاں یہ وہ بدل ہوگا (National food) ہے لکھا ڈیمسی ورنسے عات میں اس میں سس عات کا گائے اسلے ہاں بھی عات کا رہا ہے میں میں کو سٹ کا الہ کسور (Export) کیے جانے والے مال اب سس لے میں میں راس ہاں ہونا لکن معانی اسمال کی صورت میں سس عات کا جانا ہٹک ہوگا

مڈ میں سس لگے کے بارے میں مجھے یہ کہنا ہے کہ بلے کچھ مڈ میں اگر سٹ لٹ (Exempted List) میں نہیں اب اپنی اگر سٹ لٹ سے نکال دیا گئے آرسل ساس میں سروسز کو کہ ڈاکٹر میں ان سے میں میں کی نوع میں ہی میں ای زندگی کا ایک ڈا حصہ ہے عرب لوگوں کو بھی اس کی صورت میں میں میں میں سروس میں سس کی قیمت بلے میں سے زیادہ ہے لکن یہ عام اسمال کی ہے ڈیمسی کے لیے جو گولیاں اسمال میں ہیں وہ نہیں سس (Taxable) ہوگی میں میں حال ہے کہ حد اس میں جو کہ لکومل اسمال میں ہے مڈ اسلے کو اگر سٹ لٹ سے نکال دیا گیا ہوگا ماسٹ میں سے ہم نے جھاد رکھا ہاں کہ فارن لکومل (Foreign Liquors) پر سس میں میں میں تر لگانا چاہتا ہے لکن اس میں سس عات نہ کرنے سے عوام کے اسمال کی حروں میں سس عات کا گائے میں میں سٹ ہوں کہ اس سلسلے میں

III) ایئرل سائنس سرکوسٹریج اور سٹریٹس میں دکاناں (advice) ملی ہے

حکومت نے جو دو رے راس سے ہیں ان کے بارے میں عوام کی بات کی جس کا وعدہ کیا گیا اب میں کو جو کہ گاہے

ن اوو (Imn oven) کی جواب رکھی گئی ہیں میں کو ڈھانے کی مانگ کی گئی ہیں جب ہم دو رے معاویہ میں ٹھوساں (Adjoining states) کو چھپے ہیں اور ان کے کس میں سرکوسٹریج (taxation structure) کو دیکھا جائے تو ان اوور کے حالات میں کون کس طرح ہمارا جائے؟ ہم نے ان سے ملنے میں لیا ہے کہ اس میں ان میں ٹولڈ کری (Industrially developed countries) کے رے آمدنی کا درجہ ہے جس میں جو کہ وہاں ٹرر راد میں اس لیے وہاں راد پیمانہ طرح جمع کیا گیا جائے جس میں ہمارے سواری حالات کا لحاظ کرتے ہوئے آرگو ب سائنس میں جان سوار میں کے مال میں کم ہے میں کو انکوج (Encourage) کرنے کی ضرورت ہے اس میں صورت میں انکوج (Industrial Area) سے ہمارے ملک کا مقابلہ کرتے ہوئے جس میں ایسا کرنا سائنس ہوگا میں نوازے اسٹریٹ میں جس کے لحاظ سے (۲) روپے ن اوور کی حد تک رکھا جا رہا تھا لیکن میں نے (۲) کی حد رکھی ہے اب ان ہمارے اس (۱) روپے ظناری کی حد میں جاری ہے لیکن جب راد میں اس کا ٹرکار اور انکوج (۱) روپے اب کے حوصلی اس (Multi Point) کو سینگل پوائنٹ (Single point tax) کے لئے اس کا ہم میں عمل کرتے ہیں لیکن ان اوور کے مسئلے میں میں جو کرنا ضروری ہے

اگر انکوج روڈ میں (Agricultural produce) کے بارے میں جو برہم آئے ہیں اس کا ہم میں عمل کرتے ہیں ہمارا کرک (Structure) میں راندہ بر اگر انکوج (Agricultural) ہے اس میں سرکوسٹریج جو رندہ مل رہا ہے سائنس ہے

ٹوٹا کو کے سلسلہ میں جو محور ہے اس کے بارے میں ہمارا ٹرٹ کسی سچہ رہی ہے جس میں جو جس پرپوز (Propose) کیا جا رہا ہے وکس حد تک سائنس ہے میں کے کلائرٹ ہوں گے اور کون کس مال کا جا رہا ہے اس میں اس کے بارے میں کوئی رائے قائم نہ کر سکتے ہیں صرف میں میں اس میں لکھا جا رہا ہے میں میں اس میں اس میں کیا ہے سائنس ہوگا کہ ہم اس کے لیے کچھ اظہار میں اور میں میں اس میں اس میں کیا عمل ہوا ہے اور اس کا کیا سچہ نکلا ہے اس کو دیکھنے کے بعد





बिन्दुये बाब बूखरी भीज यह ह रि परदे दिये पर २ पाजी सेरस टैक्स बा खुदे बाबसे ४ पाजी कर दिया गया बा। खुदने जुत कल बाबा नजुहात यह रे कि बबहनमें ने काजी बुरत के साथ कस्टम्स ड्यूटी (Custom duty) यतम कररी बी। कस्टम्स ड्यूटी अतम कर दी जात के बाब आमदनी बा काजी बूखरा जिया व्याजलान भी बम्मत बी और खुदी के भिय यह सेरस टैक्स १ रुपय तो बाब पाजी २ र दिया गया बा। और अब सब बिन्दुये में टबरी की भुजी ह तो बॉगरेबल मिनिस्टर कार फामलास जिये ४ पाजी रे बजाय तीन पाजी की बग्गीम करना चाहते ह। यह तीन पाजी बम्मार २२ सी में ११२। बिन तरगीम १। बजह से सप्त टपस में लाखो रुपय की कमी होगी। व्यापारियो तो हिशाय बिताव रखने में सहुलियत होगी।

बूखरी भीजा जो ह यह कि टाबोम्बुर बि डिमीट परदे ७५ रुपया हाजी में बी। बिन्दुये तीये बेपारी को सेरस टैक्समें माछी मिछती बी। अब डिम्बा बयतन पर बही रुपय ७५ रुपये बाब की की जा रही है। ७५ बाब रखबार के कोबी हाजी बनाय तो बाठ साठ बाठ हमार होलायेगी। लेकिन हम जिये जा रहे ह। बिन्दुये व्यापारीयो को व्यादा सहुलियत होगी।

और बेन जो महम तरगीम की जा रही है यह बफा ६ में की जा रही ह। यहा बफा ६ को बबसकर बूखरा बफा बायम दिया गया ह। जिस बफा ६ के पात्र हिस्से ह।

(१) सोना चांदी

(२) प्रकृत स्टोन्स (Precious Stones) रियल गैज कल्चरल (Real & culbur) डिमिडमान प्रकृत स्टोन्स गैज गोरब और सिरबर (Imitation Precious stones & Gold & Silver)

(३) यहा मास तीर पर पकले ओ सिक्कटे पर बसटि पॉइंट टैक्स (Multiple Tax) बा यह सिंगल पॉइंट टैक्स (Single point Tax) करना बम्मतमें न ककूल कर दिया।

(४) मिडियम (Medium) और कोर्स क्लोथ (Coarse cloth) का सेरस टैक्स भी कम कर दिया गया ह क्योंकि बम्बाम व्यादा तर बही कपडा बिस्तेमाल करती है बिगर भीजो पर ९ पाजी टैक्स रखा गया है।

और बेन बाब भीज यह है कि पछली मर्तबा बफे ८ में यह तरगीम की जा रही है कि बबकारी नुस्तानिरो के किये ओ सहुलियते दिरिखे बाबकारीये की बबी भी बिध तरगीम के बरिये नुतको हबस कर दिया गया है।

बेक बात यह भी काही बबी की मलटिपल पॉइंट (Multiple Point) की बजाय सिंगल पॉइंट सेल्स टैक्स (Single Point Sales Tax) रखा जाय। लेकिन बात यह है कि नुस्तानिरो सूबेबाद में मलटिपॉइंट सेल्स टैक्स है। यह खुदे बयतन कर के अब एक सिंगल पॉइंट नही रखते ह तबतक हम भी सिंगल पॉइंट सेल्स टैक्स गही रखा सकते हैं। अब कि बाब बॉम्बे जये सूबे में मलटिपॉइंट सेल्स टैक्स ह, यह कहा जाता ह कि जो माल बेचा जाता है बुध पर



سامان پر صاحب کا اس مالہ میں آتا ہے یا پورے میں ہے اس میں  
صاحب کو سارے کا دیا ہوا ہے کہ ہونے سے کچھ کو اگر سب ملے گا اس میں مال کا ہے  
مجھے موقع ہے کہ وہ ہے اس میں مال ہوگی اس میں ہر  
پارے کی طرف ہے جب ہی ہے اس میں کچھ ہے (Cattle)  
سب میں کس لیا ہے کس کے و وہی طرح کو سب کو وصول ہونا ہوا اور  
وصول کرنے والے اس سے فائدہ ہوا ہوں ان مالوں میں بھی وہی کی سال ہے  
کی ضرورت میں ہے کس سے بھی اس میں کس لگاؤ ہو کس میں اس میں  
لگاؤ ہے جنکو میں بکھا رہے ہیں لگاؤ ہے اور کہاں میں بکھ رہے  
کو اے جان کے مال کا لہذا رکھو ہوئے عمل کر رہے ہیں اس میں سب  
صاحب سے خود لہذا کہاں رکھو کس وصول کا جائز ہے وہم ہوا ہے اس میں  
لے مجھے یہ سمجھانے کی کوشش کی کہ وہ چھوٹے کس کاروں رعایت میں ہوگا جب  
سے آرٹل میں سے ہے میں ہوئے (میں اور میں جانے کا مان ہوا ہے) کہ اور  
میں کمال کے وقت عرب داسکا و سے میں کس لیا ہے کس سے گورہ  
کے اس میں ہو اس میں کس کے ایک وہ ہے اگر کچھ میں (Buz) ہے  
(Agri) رکس ہا پار عائد ہوا ہے اس میں حال ہے اس میں گھاس ہے  
اگر سب ملے گا اس میں مال کا ہے لہذا اس میں اس کے نظر میں میں  
مالا ہوا ہے کہ میں کس وصول ہوا ہے کس سے وہ کو سب کے حوالے میں آتا  
ہو میں آخر میں آرٹل میں اس میں سے وہ بل اور کس مال میں رکھو  
لہذا جانے وہ لہذا جانے اس سے وہی اگر سب ملے گا اس میں حل ہے نہ جب  
سے اگر کچھ میں اس میں رکھو کو میں کس سے محبت مان کے آرٹل میں میں سے  
راج لہذا (Cottage industries) کی حد تک میں اس میں کس سے جانے  
کی کوشش کی ہے اس میں ایک میں راج لہذا میں کی طرف آرٹل میں میں  
نوحہ دلاؤ گا جو ہمارے اس میں اور دہان میں لے لے لے میں میں اور لاکھوں  
عرب میں کے ہمارے میں رہے میں راج لہذا میں کس سے کو وہ کی میں  
میں لڑکے لے لگا کر احوال میں چاہوں ہے انکو حلا کر لے جانے میں ان کے لے  
جو لوگ آبل میں (Oil seeds) خریدتے ہیں وہ لوگ ان ہوتے ہیں اور  
کو حساب کتاب رکھنے کے قابل میں ہوتے ہیں اس میں اس میں  
میں یہ کہیں کہ وہ لوگ مصالحت کے طور پر کس ادا کرتے ہیں برہمائی کی  
حد تک میں کہہ سکتا ہوں کہ اس میں سب میں رہیں جو میں کے در گھاسے حلا کر  
اسے چاہوں ہے گھاسے حلا کر میں نکالے میں اور اس میں رکھی کرتے ہیں ان لوگوں  
کے نام انکے نا دو گھاسے ہوتے ہیں اس سے لے جانے میں اس میں میں رہے  
حساب میں لے جے کہ کالی لوگوں کی گورہ میں اس میں میں کو حساب  
تک ہونے میں میں (Maintain) کرنے کی کوشش کرتے چاہے یہ اس



is dynamic the world is not static we have to go in experience and have to advance by experience. We understand that at one time the Government brought certain items into the Schedule of exempted goods which they declare the essential necessities of the people and in the time they bring in amendments saying that these things are not essential goods and they should be taxed. When they bring any amendment Bill giving exemptions to certain items should they not think that a time will come when these goods will become taxable? I very much Amendment Bills are brought it is not to give relief to the people but to increase the burden on the people but to impose new taxes and create confusion not only in the department but in the public at large.

We find from Section 6 clause (iv) of the Bill that coarse cloth would be taxed at two points and that no relief is given in respect of this item. It is often said that we want a welfare State. What is meant by a welfare State? It is reducing the tax burden on the people in other words the poor people should get goods at the cheapest rates so that by the income they get they will be able to purchase large quantity of goods i.e. essential goods and then purchasing power goes up. Coarse cloth is the most needed cloth by the entire public. We do not mind super fine and medium cloth being taxed even at six paise. We therefore feel that coarse cloth should be exempted from this tax. Not only should the word coarse be removed from this clause but also coarse cloth should be added to the list of exempted goods in the Schedule. If coarse cloth is taxed a large section of the public will be put to great loss. Specially on account of the demonetisation which has been brought into vogue the purchasing power of the people has been reduced. In the light of demonetisation if more tax is imposed on the poorer section of the people they will be crushed. Therefore what I plead for is that coarse cloth should be exempted from Sales tax.

Through clause 9 sub clause (2) of the Bill Items 18 and 19 in Schedule I of the Act are sought to be omitted. In other words Chillies and tamarind are going to be taxed. Chillies and tamarind are more or less the main necessities of the people they are as a matter of fact the spice of life of the people. If these things also taxed the general public, who are

hard put to by so many taxes will be further hit. The Finance Minister has stated that the production of chillies and tamarind in the State is nearly three times our consumption, and that double the quantity that is consumed in the State is being exported outside the State and that therefore these items have been taxed from the export point of view. We do understand the contention of the Finance Minister but we feel that things which are largely used by the common people should not be taxed. We do not mind the Finance Minister bringing another amendment through which chillies and tamarind will be taxed only for export purposes but not for internal consumption. Chillies and tamarind which are the most commonly used commodities being taxed for the sake of those people who import it is not at all in accordance with the canons of financial propriety or with the policy of equitable taxation.

Then, coming to the third point i.e. about medicines as at present according to Schedule I of the Act medicines have been exempted from tax. Now the Finance Minister says that only those items mentioned in Clause (iii) of section 9 of the Bill would be exempted from tax and the remaining items or tonics of medicinal use would be taxed. Perhaps the Finance Minister is not aware of the fact that it is very difficult to distinguish and discriminate between medicines and tonics. If we go to the bazar we will find that the merchants call a tonic also a medicine. The Finance Minister may ask his Departmental Official about the difficulty they experience in calculating the tax on medicines because it is difficult to distinguish between tonics and medicines. Tonic is meant for recouping health. If these tonics (or medicines) which are meant for promoting the health of the public are taxed the poorer section of the people will be hard hit. After all the amount of tax that is collected on these tonics or medicines is not much. Specially a large section of the poor people use Ayurvedic and Herbal Medicine. As it is we find that these herbs Ayurvedic medicines are being taxed. The hon. Finance Minister must have received a memorandum on behalf of the poor merchants and druggists selling these herbs. I feel that tonics as well as herbs and medicines should be exempted from taxation and should be included in schedule I of the Act.

As I have already said, this is the sixth amendment Bill that has been brought before the House and we have discussed and re-discussed the whole subject. Our view point

on the matter had been put forward time and again and therefore I do not think it necessary to repeat what had already been stated

I finally appeal to the Finance Minister that coarse cloth which is being used by the largest section of the people should be exempted from taxation. By this the people would not be taxed to the extent of Rs. 20 lakhs which does not reduce the finances of the State to any appreciable extent. I also feel that tamarind and chilies should be exempted from taxation. These items were exempted in the Third Amendment Bill and I do not know what made the Finance Minister to impose tax on these items now. These items should be included in Schedule I. I would also appeal to the Finance Minister once more that not only medicines but also tonics and herbs, should be exempted which would give a large measure of relief to the common people.

\**Dr G S Melkote* Mr Speaker Sir I carefully heard the various arguments advanced by the hon. Members and I should say that I was totally unconvinced by the arguments put before the House by them. One of the hon. Members said that within the course of one year we have brought as many as six Amending Bills and that these amendments to amend men's are filling up the book thereby drowning the main Act itself. I agree with him. I would like to tell him that possibly within the next two years I might bring a dozen more amendments. There is great necessity for that. I tried to explain in the very beginning that the history of the Sales tax Act in Hyderabad had a peculiar feature that there was a customs duty in lieu of which, we had been trying to impose sales tax and that when customs duty on some of the items is abolished, naturally we have to think of revising the sales tax on certain items—either decrease or increase. The last one is one of the main reasons for the frequent revision of the imposition of sales tax. Apart from this the Speaker himself agreed that we should gain experience.

*Shri V D Deshpande* The Speaker did not express any view.

*Mr Speaker* He means the hon. Member who spoke

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*L A Bill No XIII of 1958 the  
Hyderabad Sales Tax (Amend-  
ment) Bill 1953*

*Dr G S Melkote* The facts and figures before me were very meagre. I have been able to collect more facts and figures now and by next year I might be able to bring a more fundamental amendment than this year. As it is I thought I had gone a long way in satisfying both the people and the hon. Members of this House. I must however confess that I myself am left unsatisfied with what I have done. I would on one side like to give greater relief for the poorer section of the people and on the other devise ways and means of taxing others which would bring more money to the coffers of the State which amount can again be expended on the poorer section of the people. I have been searching for such measures and as and when I glean information either from the Members of the Opposition or from the outside public I would naturally think of bringing an amendment which would be to our advantage and not disadvantage.

With regard to some of the items I said in the beginning that I am left totally unconvinced. The logic placed before this House by Members of the Opposition is merely sentimental and does not bear relation to the facts of the situation. Take for instance the question of medicines. I have not specified in the Bill either Ayurvedic or Allopathic or any other system. I would like to ask what is the percentage of the people who make use of these things and who are the people that pay this tax or purchase these medicines. If we go into details, we will find that 80% of our population go without medicines when they are taken ill either nature cures them or they resort to some quackery in the villages which is certainly not taxable. I am not taxing any of it. The remaining 20% of the people live in cities and even here people are so poor that they are not able to pay for medicines. Ultimately it boils down to this that 1 or 1 per cent of the population will go in for these medicines etc. which comprises mostly of the richer section of the people. I feel that it is but right that the richer section should be taxed. But there are certain medicines which are life saving. Even a poor man when he knows that there is a medicine which can save life would sell away his property and try to save his life by purchasing that medicine. Such medicines of life saving nature, I have tried to exempt completely from taxation. With regard to the rest, the actual cost of the medicines is less and the druggists and others have made enormous profits from the richer section. To tax that amount



*L A Bill No XIII of 1958 the 14th April, 1958, 2087*  
*Hyderabad Sales Tax (Amend*  
*ment) Bill, 1958*

I consider it not sinful if it is only proper. No other States have given this exemption. After having considered all the facts I am sure the House would agree with me when I say that I am only taxing the richer section of the people and those merchants who are making enormous profits.

*Shri V D Deshpande:* There are many kinds of medicines which the middle classes purchase. Will they not be hit by this tax?

*Dr G S Melkote:* It is only about 1% of the population. The middle classes do not purchase them.

*Shri V D Deshpande:* The hon. Minister wants to make it impossible for them.

*Dr G S Melkote:* I am not doing that. With regard to the turnover level itself it has been asked why we should look to other States and that we must make fundamental changes. I certainly agree with the hon. member who said that. I would like to make more fundamental changes. With more experience it may be possible for me to do so. I have got some facts before me here. For instance, Vindhya Pradesh, Orissa and West Bengal have kept a turnover limit of Rs. 10,000. Why not look to them? The only State which has kept a turnover limit of Rs. 80,000 is Bombay. It can afford to do so. Even West Bengal could not do it.

The turnover limits in Assam, Madhya Pradesh are Rs. 7,500. All the remaining States (excepting Uttar Pradesh whose turnover limit is Rs. 12,000) have turnover limits of Rs. 10,000. This is the situation. Bombay is an exception. Thus maximum turnover is Rs. 10,000 and the minimum is Rs. 7,500. No State can increase its turnover level beyond Rs. 10,000 because it will not earn anything. Keeping this in view we fixed our turnover limit at Rs. 7,500 I.G. (Previously it was Rs. 7,500 O.S.) No doubt, a big jump!

With regard to tamarind and chilies I made it abundantly clear that no agricultural product would be directly taxed by this. As every hon. member knows 80 per cent of the population live in villages and their chilies and tamarind go untouched.

2688 14th April, 1958

*L A Bill No XIII of 1958 the  
Hyderabad Sales Tax (Amend-  
ment) Bill 1958*

altogether. The remaining 20 per cent of the population that live in cities have to pay a little. But the maximum amount that I get would be by export duties. There is inter State trade, and I am not in a position to tax. I am not taxing the producer. The criticism is that I am taxing an essential commodity. But as I said, 80 per cent of the population is going scotfree and of the 20 per cent that live in cities the middle class and poor section of the people in cities as compared to villagers are a little above the middle class and poor class of the villagers. That is the situation. The imposition of tax on these articles and getting more money from other States (by way of export duties) to help my State people is not, I believe, wrong.

Coming to skins and hides much of it is exported. We do not manufacture and if at all manufacture we do it very little from the hides and skins in the State. The criticism levelled is that the village Patel and Patwar is often harassing. I will certainly look into the matter. If I find that I cannot suitably recompense the villager without taxing him I shall consider what measures I should take through notification. Hence, I have removed this (hides and skins) from the exempted list.

Next cattle. It is the agriculturist's main need. A single individual occasionally goes into the market. He can never have a turnover limit of Rs 7 500. Cases of people whose turnover limit is above Rs 7 500 and who are actually buyers and sellers of cattle are few and far between in the State. It is only such people that make a profit that I intend to tax.

About Kolighanas these people are just like weavers. From it, he earns his livelihood. It is not merely a question of their livelihood. They want to become richer as compared to others. They have agreed to the tax when the turnover limit is Rs 7 500.

As regards cloth, I made the Congress view point very clear before the House. Cloth manufactured under certification of the All India Spinners Association is exempted. These people who stay in villages who are weavers who use mill yarn but whose number is very great and over which no capital or very little capital is spent are also exempted,

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they run a primitive type of industry and their entire livelihood depends upon that. Government feel that this type of weavers should be accorded relief and that the relief they get should be a little less than that given to handloom weavers. So we have given exemption under yarn from 2 per cent to half per cent. That would come by a notification. Then considerable relief has been granted in respect of coarse cloth and medium cloth. Again the tax of 2 dubs is reduced to 8 pias 1 G. and from 8 points it is reduced to 2 points. Thus, competition with handloom weavers is reduced. With regard to fine cloth I have kept it at 9 pias. These are the various gradations and this is the principle behind taxation.

I have tried to answer all the points. We are in the First Reading Stage. Much of what the amendments seek to remedy has also been answered. I thank the hon. Members who have spoken on this Bill making certain useful suggestions. I request the House to pass the First Reading of the Bill.

*Shri V D Deshpande* At how many points will the tax be on tamrand and chullies?

*Dr G S Melkote* Only at one point that is at the purchasing point.

*Mr Speaker* The question is

That L A Bill No XIII of 1958 a Bill further to amend the Hyderabad General Sales Tax Act 1950 be read a first time.

The motion was adopted.

*Dr G S Melkote* Sir I beg to move

That L A Bill No XIII of 1958 a Bill further to amend the Hyderabad General Sales Tax Act 1950 be read a second time.

*Mr Speaker* The question is

That L A Bill No XIII of 1958 a Bill further to amend the Hyderabad General Sales Tax Act 1950 be read a second time.

The motion was adopted.

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*Mr Speaker* We shall now take up the clause by clause reading. There are no amendments to clause 2 of the Bill.

The Question is

That clause 2 stand part of the Bill.

\* The motion was adopted.

Clause 3 was added to the Bill.

**CLAUSE 3 A**

*Dr G S Melkote* I beg to move

That for the second line for the words

'four pice in the rupee the words and letters three pice in the rupee in IG currency be substituted and for the fourth line for the words

six pice in the rupee the words and letters six pice in the rupee in IG currency be substituted

*Mr Speaker* Motion moved

That for the second line for the words

four pice in the rupee the words and letters three pice in the rupee in IG currency be substituted

and for the fourth line for the words

six pice in the rupee the words and letters six pice in the rupee in IG currency be substituted

*D G S Melkote* The amendment is quite clear and I need not say anything in support thereof.

*Mr Speaker* The question is

That for the second line for the words

four pice in the rupee the words and letters

three pice in the rupee in IG currency be substituted

and for the fourth line for the words

six pice in the rupee the words and letters

six pice in the rupee in IG currency be substituted

The motion was adopted.

*Mr Speaker* The question is

That Clause No 2 A as amended stand part of the Bill

The motion was adopted

Clause 2 A was added to the Bill

CLAUSE 3

*Mr Speaker* There are no amendments to Clause 3 of the Bill

The Question is

That clause No 3 stand part of the Bill

The motion was adopted

Clause 3 was added to the Bill

CLAUSE 4

*Shri K R Venkateswamy* I am not moving the amendment standing in my name

*Dr G S Milkote* I beg to move

That after clause (v) of the proposed section 6 the following be inserted namely

(vi) Government may at any time by notification in the Jaidsa impose a tax on the sale of cigarettes costing more than annas 2 per packet of 10 cigarettes pipe tobacco and cigars at a rate not higher than annas five in the rupee at such stage or stages as the Government may deem fit

*Mr Speaker* Motion moved

That after clause (v) of the proposed section 6, the following be inserted namely

(vi) Government may at any time by notification in the Jaidsa impose a tax on the sale of cigarettes costing more than annas 2 per packet of 10 cigarettes pipe tobacco and cigars at a rate not higher than annas five in the rupee at such stage or stages as the Government may deem fit

\*Dr G S Melkote Sir the hon Leader of the Opposition said that this is too drastic a measure and that we should wait and watch before so empowering me as per this amendment. I am certainly not in a hurry to bring this amendment. But if thereby the State is going to lose heavily I should rather feel sorry about it later. As I said I could have brought this about by means of an Ordinance without bringing it before the House. But I felt that since there is time for my intention being made known to the House I thought I should do it and hence I have brought before the House this amendment. How the measure would affect Hyderabad would be very keenly watched and it is only when I feel that it would adversely affect the State that I would take steps under this amendment. It need not be 5 annas in the rupee it may be 2 annas or one and half annas or something like that just to suit the necessities of the time. During the next session of the Assembly four or five months later hon members may if they so feel bring in amendments. But for the time being I would like to arm myself with this kind of legislation so that any loss that may occur to the State may be prevented.

Shri V D Deshpande Heavy armament is always bad. Secondly hon the Finance Minister says that during next session we could bring in amendments but non official members are not in a position to bring in any amendments for a money bill.

Dr G S Melkote I myself shall bring and create an opportunity to discuss them.

Shri V D Deshpande Still I continue to believe that such a drastic measure should not be passed. Though I believe the statement of hon the Finance Minister when he says that he will not act under it unless it is absolutely necessary, still we are apprehensive of giving such wide powers without the House having had sufficient chance to deliberate over it. In Madras this point appears to have been discussed for a long time in the Assembly while we have had no such opportunity. Further it is a question of taxing at the rate of five annas in every rupee not a small matter. I would in the circumstances plead with the hon the Finance Minister that he should withdraw his amendment and wait till the next Session. In the meantime it is desirable to watch how it would work in Madras, Madhya Pradesh and Bombay.

\*Confirmation not received

As has been said recourse to ordinance is always here at the disposal of the hon. Minister. But why not give a chance to the House to watch and discuss at great length?

*Dr. G. S. Melkote:* Of course I can bring in an Ordinance for the de jure purpose at any time, but as the House is still in Session I thought it desirable to place before the House my intention and get myself empowered to act under the proposed amendment. I know what is going to happen but I have not brought the facts and figures before me and I have instructed my officer to collect all the facts and figures as quickly as possible. I am not sure whether Bombay is not following suit. Under the circumstances should our State suffer. In the circumstances I felt it necessary to place my intention before the House and am myself. I assure the House I am not going to misuse it if the House can depend upon my word.

*Shri V. D. Deshpande:* We want our conscience to be clear and we feel that we cannot give such powers to the Minister at this juncture.

*Mr. Speaker:* The Question is

That after clause (v) of the proposed section 6 the following be inserted, namely:

(vi) Government may at any time by notification in the *Jaids* impose a tax on the sale of cigarettes costing more than annas 2 per packet of 10 cigarettes, pipe tobacco and cigars at a rate not higher than annas five in the rupee at such stage or stages as the Government may deem fit.

The motion was adopted.

*Mr. Speaker:* The Question is

That Clause No. 4 as amended stand part of the Bill.

The motion was adopted.

Clause No. 4 was added to the Bill.

*Clauses 5, 6, 7 and 8*

*Mr. Speaker:* The Question is

That clauses 5 to 8 stand part of the Bill.

The motion was adopted.

Clauses 5 to 8 were added to the Bill.

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*Clause 9*

*Shri K R Veeraswamy* Sir I beg to move

That para (i) of Clause 9 of the Bill be omitted

*Mr Speaker* It means that items 13 to 19 shall be there as before Motion moved

That para (i) of Clause 9 of the Bill be omitted

*Shri Shamrao Nask* (Hingoli General) I want to move Amendment (a) only and not amendment (b)

*Mr Speaker* Then, amendment (a) also need not be moved as it is exactly the same as the one moved just now by Shri K R Veeraswami

*Mr Speaker* Shri Ankushrao Ghare

*Shri Ankushrao Ghare* (Partur) Sir I beg to move

That the following item be added at the end of item 15 in paragraph (ii) of clause 9 of the Bill, namely

15 A Raw cotton and cotton seed

*Mr Speaker* Motion moved

That the following item be added at the end of item 15 in paragraph (ii) of clause 9 of the Bill namely

15 A Raw cotton and cotton seed

*Shri K R Veeraswami* : Sir I beg to move

That the following be substituted for item No 24 in para (iii) of Clause 9 of the Bill, namely —

24 Medicines (used both internally and externally) Herbs and Tonics



*Mr Speaker* Motion moved

That the following be substituted for item No 24 in para (iv) of Clause 9 of the Bill namely

24 Medicines (used both internally and externally)  
Herbs and Tonics

*Shri Mahdoom Mohsuddin* (Huzurnagar) Sir I don't want to move my amendment

*Shri Shamrao Nank* (Hingoli General) Sir I beg to move

That the following paragraph be added at the end of clause 9 of the Bill, namely

(v) After item 25 of Schedule I of the Act add the following items namely

26 Oil seeds used in Kolughanas

27 Cattle Hides and Skins

I may say in explanation that I don't want to move the amendment regarding Meat since it has already been included in the Schedule No 1 and exempted from the levy of tax I was not aware of that at the time of giving notice of my amendment

*Mr Speaker* Motion moved

That the following paragraph be added at the end of clause 9 of the Bill namely

(v) After item 25 of Schedule I of the Act add the following items namely

26 Oil seeds used in Kolughanas

27 Cattle, Hides and Skins

*Dr GS Melkote* Sir I think it will be better if we carry on without recess I am sure within half an hour we will be able to finish the work

*Mr Speaker* Does Shri Veeraswamy want to say anything in support of his amendment, in view of the fact that he has already spoken at the first reading?

*Shri KR Veeraswamy* No, Sir

*Mr Speaker Shri Ankush Rao*

*Shri Ankush Rao Ghare* Mr Speaker Sir The hon Finance Minister has expressed the view that the tax that is collected on raw cotton and cotton seed is a tax on the purchaser and not on the agriculturists. I would only suggest to the hon Finance Minister to go incognito to examine the case of raw cotton and cotton seed. When raw cotton and cotton seeds are brought to the market the merchant actually deducts the amount of the tax and the remaining amount only will be handed over to the agriculturist. So this is a case where practice and precepts differ. We are thinking that we are giving relief to the agriculturists but in fact the burden of the tax fall on the agriculturists. As cotton seed forms an essential part of the agricultural economy I would request the hon Finance Minister not to levy any tax on cotton seeds. At the most if it is considered necessary to levy tax on raw cotton I would plead that it should not be imposed on the purchase point when it is brought to the market but it should be collected when it is first lifted from the purchaser and sent to the mills for ginning.

With these few words, I take my seat.

\* *Shri Sham Rao Nask* Mr Speaker Sir my first amendment is regarding the tax on tamarind and chillies. It has been admitted by the hon Finance Minister himself that tamarind and chillies are mostly used by the poorer section of the people and that is why he wanted to levy tax at a small point—and that too at the purchase point only. These are edibles used mostly by the common people and being daily necessities of life I feel they should not be taxed at all. I am of the view that the tax on edibles is not justified by any canons of financial or even moral principles of our society. There is no doubt that the poorer section of our people should be given relief. The hon Finance Minister has explained that the incidence of this tax will not fall on the shoulders of the consumers but will only fall on purchasers who mainly purchase for export to other States. The argument given in support of this measure that the adjoining States also levy such a tax cannot stand good here. For instance in Telangana people require badly chillies for their daily food and it is absolutely necessary to maintain good health. Even in Marathwada

\*Confirmation not received

chilies are considered to be essential necessities of food and without them the daily life of the people will not be complete. So from all these considerations I am of the opinion that the burden of this tax which falls on the portion of the population is unwarranted. It will be beyond their capacity to pay this tax and I would therefore plead with the hon. Minister for Finance not to levy the tax on these commodities.

My second amendment is regarding the tax on oil seeds used in Kolughannas. If I understand correctly the policy of the Government is to afford protection to cotton industries and Kolughannas being one of the important textile industries I am at a loss to know the necessity for this taxation. In our State more than 30,000 Kolughannas are run on an unpowered and nearly 3,00,000 of people are living on this industry. In these circumstances I think the levy of tax on oil seeds used in Kolughannas will not be conducive to the well being of this industry particularly when the Government has accepted the policy of encouraging cottage industries. I think Government's policy in this regard is quite contradictory. On the one hand they are not able to give protection to this industry and on the other they are not creating conditions conducive to the existence of this industry. I am afraid the levy of this tax would adversely affect the growth of this industry. The result will be that a greater section of the population will have to stop work and face the problem of unemployment. Due to these circumstances I request the hon. Finance Minister to exempt the oil seeds used in Kolughannas from the levy of this taxation. In this connection I would invite the attention of the hon. Finance Minister to the practice in Bombay where protection is afforded to this industry and I would request him to follow the same example here.

In the end I would like to express the hope that my suggestions will be accepted by the hon. Finance Minister.

شرعی بی سری داملو (سہی) براہ کمر ۱۱ سٹا لائی گئی ہے اس کی سپورٹ (Support) میں میں ایک ذوالعالم شہک مہ جاون آرڈر میں فارسیاس جاتے ہیں کہ ہمارے ملک کا ان کے جاون کے لئے اچھے سے ملتا ہے اس صورت میں ای روں ہمیں لکھنا گاہے حوالوں غریبوں کی صوبہ کی کی ہے۔ میں نے یہ غریب آدمی بھی صبح اور راتیں استعمال کرتے ہیں اگر اسے کسی مادہ کے دبا جائے تو وہی مشکل ہوگی ہمارے ملک میں کچھ اسے کی کمی



and turuand and even matches are used both by the poor and rich classes of the population. But it is a village where 50% of the agricultural lands are owned by the rich. They get turuand and a own village and a small scale barter takes place. There is no sales tax imposed in that case. It is only when they get transferred to the hands of the merchants to be transferred again to a merchant for export I impose the tax and that is the purchase point. It is this tax which I think will be an ultimate on the poor section of the population I am able to understand. The labour section in cities will certainly be able to bear the tax because they constitute a small percentage. That is why I said is what the loss the poor people will have to sustain the benefit that accrues to the merchant class. I am tempted to impose this tax. I have not done this with a view to make good the loss in revenue. That is certainly not my primary aim. My primary objective is to give relief to the poor section of the people. That is why I have tabled different amendments. So regarding the charges levelled against me that I am not trying to give relief to the common people and that my Secretaries and others lead me to the wrong course etc. I must say that they are not correct. I am supposing they have done it. Hon. Members of the Opposition can come to me and say. These are the hard facts. Then I can certainly retire myself from the stand that I have taken. They have not placed it before me whereas I have got hard facts before me and I personally feel that the imposition of this tax is a step in the right direction. (Interruption by Shri Shreenaniulu)

*Mr. Speaker:* Order. Order.

*Shri G. Shreenaniulu:* Sir, I want to clarify.

*Mr. Speaker:* The hon. Minister may proceed with his speech.

*Dr. G. S. Melkote:* So as I said, the agriculturist is not at all affected until he sells his produce to the merchants. In the villages even to day exchange of commodities on barter basis takes place. So when the price structure goes up he would naturally exchange his articles with something else. Agriculturists are sensible enough. They understand the whole situation. It is only when the commodities come to the

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City and are exported the sales tax is imposed. And as I said this affects only a small section of the people. The richer section can afford to pay this tax.

With regard to the cotton seed, the tax imposed is only on the purchase point. Previously due to the high currency the merchant classes were taking unusual advantage of the ignorance of our villagers. Today with the coming into force of IG currency due to demonetisation and with the abolition of customs duty the import duty has already been removed and the export duty will be removed shortly the price structure in this State has got to be almost on par with the neighbouring States. Then the merchants cannot any more exploit the villagers. At this juncture when the villagers are being exploited due to sales tax then it is time for me to consider suitable measures. The merchants are making huge profits and they are throwing the whole blame on the sales tax whereas the enormous profits made by the merchants are running the villagers. I would plead with the hon. Members to go round the villages and say this is the price structure at Bombay you are being squeezed, do not sell the commodities to the merchants.

Government has also got to consider this aspect. I have been thinking very seriously how to help our agricultural classes to sell their commodities to their maximum benefit. I do not yet know what measures have to be taken in this regard. I have been in consultation with the Minister for Rural Development in this connection and possibly I might be in a position to indicate the measures taken at the next session.

With regard to cotton seed the quantity that is consumed or used within the State as cattle feed etc. is not much. Most of the peasants of Marathwada and other places grow their own cotton seeds. I am not worried about that. The quantity of oil seeds that is exported from the State to be used for making oil and Dalda etc. is valued to the tune of 1 crore of rupees. Only the merchants who export them would be affected by the tax. These are the things which I would like to emphasise. I would certainly like to give relief to the agriculturist to the extent possible but if some people try to exploit the situation and take the produce grown here without benefit to either the Government or the people it is my first duty to help the people, after all the tax that is realised from those

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people who export the commodities would be expended for the people. I therefore hope that the Members of the Opposition will not oppose this measure which I have brought in.

With regard to Keluchanis the tax is imposed at the purchase point. Most of the people affected are merchants. The quantity of seeds that is exported into it is exempted from tax. But if the seeds are purchased and again sold away nationally it will have to be taxed.

*Shri Amarnath Rao (acame)* They purchase them they do not sell them.

*Dr G S Melkote* If they do not sell them they need not pay.

Regarding hides and skins I have already answered. A smaller dealer in these items need not pay. These items are exported to the tune of lakhs of rupees. It is only the big dealers whose turnover limit is more than Rs 7,500 that have to pay the tax.

I have answered all the points raised by the hon. Members and request the Members to withdraw their amendments.

*Mr Speaker* I shall now put the amendments to vote.  
*Shri K R Venkayya*

*Shri K R Venkayya* Mr Speaker Sir I want my amendment to be put to vote.

*Mr Speaker* The question is

That para (s) of Clause 9 of the Bill be omitted.

The motion was negatived.

*Shri Anant Rao Ghare* I beg leave of the House to withdraw my amendment.

The amendment was, by leave of the House withdrawn.

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*Shri K R Veeraswamy* Mr Speaker Sir I want my amendment to be put to vote

*Mr Speaker* The question is

That for item No 21 in para (ii) of Clause 9 of the Bill, the following namely—

24 Medicines (used both internally and externally)  
Herbs and tonics

be substituted

The motion was negatived

*Shri K R Veeraswamy* Mr Speaker Sir I want a division

The division bell was rung

The division bell was stopped

(Since *Shri K R Veeraswamy* did not press for division the division was not taken)

*Shri Sham Rao Nolk* Mr Speaker Sir I want my amendment to be put to vote

*Mr Speaker* The question is

That at the end of Clause 9 of the Bill the following paragraph, namely—

(10) After item 25 of Schedule I of the Act add the following items namely—

26 Oil seeds used in Kolughanas

27 Cattle Hides and Skins

be added

The motion was negatived

*Mr Speaker* The question is

That Clauses 9 & 10 stand part of the Bill



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The Motion was adopted

Clauses 8 & 10 were added to the Bill

#### C L A U S E 11

*Dr G S Melkote* I beg to move

That in Clause 11 of the Bill for the figures and word  
4 8 and 10 the following figures and word namely  
1 8 10 and 12

be substituted

*Mr Speaker* Motion moved

That in Clause 11 of the Bill for the figures and word  
4 8 and 10 the following figures and word namely  
1 8 10 and 12

be substituted

*Smt V D Deshpande* I beg to move

That for Clause 11 of the Bill the following namely—

(a) In line 2 of section 4 of the Act for the words  
and figures Rs 7 00 in O S substitute the words and figures  
Rs 20 000 in I C

(b) In line 3 of sub section (1) of section 8 of the Act  
for the words and figures Rs 7 500 in O S substitute the  
words and figures Rs 20 000 in I C

(c) In line 1 of sub section (1) of section 10 of the Act  
for the words and figures Rs 8 000 in O S substitute the  
words and figures Rs 15 000 in I C  
be substituted

I may add here that it has been wrongly printed as in  
Clause (b)

Rs 20 000 in the list of amendments it is actually Rs 20 000

*Mr Speaker* Motion moved

" That for Clause 11 of the Bill, the following, namely—

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(b) In line 2 of sub section (1) of section 9 of the Act for the words and figures Rs 7 500 in O S substitute words and figures Rs 20 000 in I G

(c) In line 4 of sub section (1) of section 10 of the Act for the words and figures Rs 5 000 in O.S. substitute the words and figures Rs 15 000 in IG.

(Pause)

**Mr. Speaker:** This Amendment Bill seeks to hinge the amounts from OS to IG and the amendment is only in connection with demonetization whereas Shri Deshpande wants to substitute the amounts in the sections referred to in Clause 11. Is it relevant?

*Shri V D Deshpande* : I think it is quite relevant and amendments seeking to substitute the amounts mentioned in the sections of the Act can be tabled.

پہلے اس معاملے میں راہ میں کا اہل سے کوئی نہ ہو جس سے  
 اپنے حالات کا اظہار کرے۔ یہ ایک دوسری چیز ہے کہ ہاں میں  
 ہمارے اٹھ دس ہزار ڈالر رکھنے کے ساتھ ہزاروں کے لئے اس سے پس کی ہے  
 آئل فیل میں یہ سب راہوں کے فیکس (Figures) ہمارے سامنے رکھ کر  
 لئے کہ یہ کیسے وہاں آج ہزاروں لاکھوں میں ہزاروں رکھا گیا ہے انکی  
 ن اور عام طور پر آج ہزاروں میں رکھے جاسکتا (Mathematical)  
 اصول کے تحت ۱۱۵ ہوا ہے جس سے اس سے بعد میں لکھی ہوئی  
 ہے کہ حوراب (Relief) دی گئی ہے وہاں ہیں حساباً  
 اس میں دس ہزار لاکھ ڈالر رکھا گیا ہے جو ہاں میں کم از کم دس ہزار  
 رکھا جا رہا ہے نہا ڈیٹا میں (Demonetization) میں او اس کو  
 ای میں سے بدل کے کے ساتھ اس میں ایک (Automatic relief)  
 ہمارے سامنے آئی ہے وہ (۱۶) ایسٹ کی حد کے لئے لیکن یہ حال ہے کہ یہ  
 سب مل رات (Substantial relief) میں ہو چکی اس لئے میں نے  
 اس ہزار لاکھ ڈالر رکھنے کے لئے اسٹیمٹ میں کی ہے اگر آپ مل بھیاسی میں

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ابی اس میں دس ہزار کے ن اور دہائیے والے صوبے کی سی ایسی  
م کرے کے ہے اور ان کی اس ہزاروں کے ن اور دہائیے اسے  
ہی اس میں ہوگی اس کی اس کے کے کے کے کے

*The C S Member Mr Speaker Sir* Technically the mover of the amendment has no right to move this amendment unless he has the previous permission of the Rappanmikh because this is a money Bill and the amendment seeks to enhance the tax structure. However, I quite appreciate the sentiments expressed in this connection which prompted moving this amendment. I would personally like to go not merely up to Rs. 15,000 or Rs. 20,000 but even beyond provided the circumstances in the State warrant it. I shall keep this in mind and would request the hon. Leader of the Opposition to withdraw his amendment at this juncture.

میری وی ڈی دس ہائیے آرٹیکل اس کے ہو کے ہل اس کے  
اور ہلے کے ہے جس کے حال اس کے اس کے ہل کے ہل کے ہل کے  
ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے  
اور ایک ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے  
اس کے ہے

مسٹر اسپیکر لاٹ ایم (Last time) کے ہے ہل کے  
کہ اگر کوئی اس کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے  
اس کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے

میری وی ڈی دس ہائیے اس کے ہل کے ہل کے ہل کے ہل کے  
لکے اس کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے  
کہ راج ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے ہل کے

*Mr Speaker* Article 207 of the Constitution reads

A Bill or amendment making provision for any of the matters specified in sub clause (a) to (f) of Clause (1) of Article 190 shall not be introduced or moved except on the recommendation of the Governor and a Bill making such provision shall not be introduced in a Legislative Council

Provided that no recommendation shall be required under this Clause for the moving of an amendment making provision for the reduction or abolition of any tax

2056      14th April 1953      *L A Bill No XIII of 1953 the Hyderabad Sales Tax (Amendment) Bill 1953*

The Provision of the Constitution is clear on this point. If the hon Member wants to reduce the tax the amendment can be moved.

*Shri V D Deshpande* In fact my amendment seeks to reduce the tax. By enhancing the limit to Rs 20 000 it would be reducing the tax the Government realize.

*Shri M Buchiah* (Surpan) Mr Speaker Sir It has been said that amendments to a Money Bill have to be approved of by the Rajpramukh. I would like to know whether the amendments to the Sales tax Amendment Bill which have been moved by the Finance Minister have been approved of by the Rajpramukh.

*Dr G S Melkote* They have all been approved by the Rajpramukh.

*Shri M Buchiah* This has not been announced before in this House.

*Mr Speaker* It is announced now.

*Shri V D Deshpande* If it is announced now the whole proceedings in regarding to the Bill which have taken place till now will become illegal.

*Mr Speaker* No. It cannot become illegal.

*Dr G S Melkote* I have informed the Speaker of the same earlier.

*Mr Speaker* When we read Article 207 along with Article 199 it is clear that a Bill shall be deemed to be a Money Bill if it contains only provisions dealing with all or any of the following matters namely

(a) the imposition, abolition, remission, alteration or regulation of any tax.

Alteration of course definitely comes in this. Again Clause (f) of Article 199 reads

"The receipt of money on account of the consolidated Fund of the State or the public account of the State or the custody or issue of such money."

Under Article 207 it is clear that a Bill or amendment making provision for any of the matters specified in sub clauses (a) to (f) of clause (1) of Article 100 shall not be introduced or moved except on the recommendation of the Governor so I think this amendment cannot be allowed to be moved.

*Sri V D Deshpande* I am not clear on this point Sir nor am I convinced I submit that if a new Bill is to come or if an amending Bill which increases taxation is to come in that case alone I believe the permission of the Governor or Rajpramukh is necessary. When a taxation Bill comes before the House I do not think the construction arises that we cannot give amendments to that. For example last time the question of 4 pias has arisen and we suggested 3 pias and that amendment was ruled out. It means we cannot say anything about it at all. It may be we cannot introduce ourselves but when they come before the House I believe the construction and scope of the Articles should be only with respect to new money bills or any amendment to the money bill but not with reference to amendments to a taxation Bill that have already come before the House. I feel that my amendment is quite clear and in keeping with the spirit of the Constitution.

*Chief Minister (Sri B Ramakrishna Rao)* With due deference to the interpretation that was placed by you Sir I must say I am inclined to agree with the hon. the Leader of the Opposition in the interpretation of the two Articles of the Constitution. I believe the intention is that any non official member of the House is not entitled to bring in himself any bill or amendment which is described as a money bill, without the previous consent of the Rajpramukh but if such a bill or amendment has been introduced in the Assembly by the hon. the Finance Minister or by the Government, then certainly the whole Bill is before the House for discussion and any amendment to any section or to any clause which seeks to reduce the taxation or make any suggestion regarding the alteration of the tax or anything of the kind is permissible. That is my personal view of the matter. That apart even if the amendment is allowed, of course subject to your ruling Sir if you are going to give a ruling I would like to say a few words on the amendment on its merits not on its constitutional aspect.

*Mr. Speaker* What would be the effect then? Will it be reduction?









*The A. Bill N. VIII of 1938* 14th April 1938 2601  
*His Majesty's Government*  
*Amendment Bill 1938*

نوں دو (Amendment) نے اے بی اے (ای) کی جگہ  
 (۲) باحوالہ ب میں دے دیے گئے ہیں  
 ہوں (۱) ای میں باحوالہ دے دیے ہیں جس میں سے اصلاحیں  
 یہ اگر (۱) کی تصدیق مل جائے تو اس میں اصلاح واپس  
 (Amendment to Amendment) نے دے دیے ہیں اور اس نے  
 اس کو قبول کرے گا اس میں اور اس میں (Vote) درج ہے

*Mr. Speaker* The Question is

That in clause 11 of the Bill the figures and word  
 18 and 10 the following figures and word namely  
 18 10 and 12 be substituted

The motion was adopted

*Mr. Speaker* The Question is

That in clause 11 of the Bill the following be substituted, namely

11 (a) In line 2 of section 1 of the Act for the words  
 and figures Rs 7500 in O 5 substitute the words and figures  
 Rs 20000 in 1 C

(b) In line 3 of sub section (1) of Section 8 of the Act  
 for the words and figures Rs 7500 in O 5 substitute the  
 words and figures Rs 80000 in 1 C

(c) In line 4 of sub section (1) of Section 10 of the Act  
 for the words and figures Rs 5000 in O 5 substitute the  
 words and figures Rs 15000 in 1 C

The motion was negatived

*Mr. Speaker* The question is

That clause 11 as amended stand part of the Bill

The motion was adopted

Clause 11 as amended was added to the Bill

*Mr. Speaker* The question is

That short title commencement and preamble stand  
 part of the Bill

The motion was adopted

Short title commencement and preamble were added to the Bill

Dr G S Melkote : Sir I beg to move

That L A Bill No XIII of 1958—the Hyderabad General Sales Tax (Amendment) Bill 1958 be read a third time

سری وی ڈی دھسپانڈے : میرا جکر سر ایس کی بھرڈ ریلنگ (ihnd Reading) کے موقع پر مجھے اساکہا ہے کہ جو محسوس (Suggestions) اس جانب سے پس کرے گئے ہیں انکو کوئی وجہ سے خارج طور پر کرنا ہمیں جو محسوس پس کرے ہیں وہ عوام کے مطالبات کے مطابق ہے اگر ان مطالبات کو احیاء کرنا ہوگا تو اس سے منظور کرنا ہوگا جو سر مجھے اند ہے کہ اسلئے انکو طر امدار میں لکھا جائیگا سرورڈ نا اور عوام چاہتے ہیں کہ سلسلہ کس کا وجہ کم کیا جائے بھی اسلئے ہے کہ انکے اس مطالبے کو طر امدار میں لکھا جائے گا (Partially) فی جی لیکن مسٹر فارلینا اس سے عوام کے ڈیمانڈ (demand) کو منظور کرنے کی کوشش کی ہے اسلئے ہے کہ اسلئے بھی اس وجہ کو جو جب بڑھا ہوا ہے کم کرنے کی کوشش کی جائیگی

شرعی بی رام کھن رائڈ لٹرا ریڈی اپورس سے پورڈ ریلنگ کے موقع دس جواہرنگ کا اظہار فرمانا ہے انکے معلق میں کچھ عرض کرنا چاہتا ہوں حسب ۴ ہے کہ کرس (Taxation) کی جو پالیسی ہے وہ ٹرانسمیری پیرئڈ (Transitory period) سے گزر رہی ہے ایک طرف تو عوام کی جواہرات انکی ضروریات و امانتیں (Amenities) کو دیکھا ضروری ہوا ہے ۴ حرمی جک سے سائیس ہیں اور اسلئے کہ بھی سائیس ہیں ویری طرف ۴ ہی دیکھا ضروری ہونا ہے کہ عوام کی تعلیمی ضروریات (Health) اور سائیس (Sanitation) وغیرہ کی ضروریات کو جواہرنگ کے روڈ کٹو رجورس (Productive Resources) روزانہ خرچ کرنے کی ضرورت ہے ایک ولیر اسٹ (Welfare state) لانے کے لئے کرس (Taxation) کے اسٹرکچر (Structure) کو جو چاہئے ملک کے موجودہ حالات کے لحاظ سے ان پھرل انڈ کا ٹراڈکٹو (Unnatural and contradictory) ہے بلکہ ضروری ہے جسک اس میں رندی جو ولیر اسٹ کا مفید ورا ہیں ہوگا ان تمام امور پر نظر ڈالنے کے لئے گورنمنٹ آف انڈیا نے ایک ٹکرس اکوارری کمیٹی (Taxation Enquiry Committee) مقرر کی ہے یہ مسئلہ



about if relief is given to the people and if the amount realised from the taxes is utilised for improving the lot of the people in various directions nobody would be more pleased than the Members of the Treasury Bench. (APPLAUSE FROM THE CONGRESS MEMBERS) I wish to reciprocate all the kind sentiments expressed about the Budget and should like to thank once again all the hon Members. In the end I would offer my thanks to you Mr Speaker. (LONG APPLAUSE FROM CONGRESS BENCHES)

*Mr Speaker* I would invite the attention of the House to page No 2 Clause 4 of the Bill wherein it is stated. In Section 6 of the said Act the following section shall be inserted. I think, instead of inserted the word substituted will be better.

*Dr G S Melkote* I accept your suggestion Sir.

*Mr Speaker* This change may be effected in the Bill.

Now the question is

That L.A. Bill No XIII of 1958 the Hyderabad General Sales Tax (Amendment) Bill 1953 be read a third time and passed.

The motion was adopted.

### Business of the House

*Shri V D Deshpande* Sir before you make the announcement about the prorogation of the Assembly I would like to raise one or two points.

پہلے تو یہ کہ پولیس کمیٹی نے ملے کا تھاکہ اوس سے اسکر کو اصل میں یہ ن کا جائے جس نے ایم ایل اے کی ماں میں کسی کی بھی کمی کے اس وجہ کی مکمل ہوئی ہے اس کو سب سے (Question) درجہ سے طرح سے عور کا جانا مناسب ہے اوس سے اسکر کو جہاں سے کا جانا چاہیے

مسٹر اسپیکر چونکہ وہ اسکر مندراس گورنمنٹ کو ری پازسٹریٹ (Repestrate) ہوئے ہیں اس لیے ضرورت میں انہیں مندراس سے جہاں لاکر پس کا جانا ضروری ہیں معلوم ہونا

سری وی ڈی دیشپانڈے انکو بلانا جانا ایسے ضروری ہے کہ جہاں سے ان کے جہاں سے انکو عرب حاصل ہو اور اس کے استعمال سے ان کو ہر کوئی



2008

14th April 1959

Business of the House

میں نے اس بار کی ضرورت ہوگی اگر آپ کے دوشے سے دوسرے دن میں  
 میں لانا چاہتا ہوں۔ (Probable date) میں سمجھا ہوں کہ  
 میں آپ کو (Middle of August) ہوگی آپ کو صاحب  
 ۲ سی کو ناہر سہ پہر میں آئے۔ چلے وکو تاریخ میں (Fix)  
 کے ۱ جن ریلوے میں

میں نے (Middle of August) میں آپ کو  
 میں نے لانا چاہتا ہوں۔ ۲ سی کو میں سے چلے ہوں۔ میں گت  
 میں ہوں کی میں ہوگا

### Announcement by the Speaker

*Mr Speaker:* The last announcement I have to make is about the prorogation of the Assembly

I have received a communication from the Rajpramukh stating that he is pleased to order under Article 171 read with Article 288 of the Constitution of India that the present session of the Legislative Assembly be prorogued from now

The Assembly was then prorogued







